

# Sales and Use Taxes

**TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2003-04**

District	Rate (%)	Effective dates		Jurisdiction	Revenue distributed <sup>a</sup>
		Start	End		
1	2	3	4	5	6
Alameda County Transportation Authority <sup>b</sup> .....	—	4/1/87	3/31/02	Alameda County	\$627,514
Alameda County Transportation Improvement Authority .....	.50	4/1/02	3/31/22	Alameda County	97,934,092
Bay Area Rapid Transit District <sup>c</sup> .....	.50	4/1/70	None	Alameda, Contra Costa, and San Francisco counties	232,602,414
Calexico Heffernan Memorial Hospital District .....	.50	10/1/92	None	City of Calexico (Imperial County)	2,216,636
City of Avalon Municipal Hospital and Clinic District .....	.50	10/1/00	None	City of Avalon (Los Angeles County)	360,636
City of Clearlake Public Safety .....	.50	7/1/95	None	City of Clearlake (Lake County)	626,554
City of Clovis Public Safety .....	.30	4/1/00	None	City of Clovis (Fresno County)	3,695,701
City of Placerville Public Safety .....	.25	4/1/99	None	City of Placerville (El Dorado County)	778,290
City of Point Arena <sup>d</sup> .....	.50	4/1/04	None	City of Point Arena (Mendocino County)	1,400
City of Sebastopol <sup>e</sup> .....	.125	4/1/03	3/31/05 <sup>f</sup>	City of Sebastopol (Sonoma County)	206,862
City of West Sacramento <sup>f</sup> .....	.50	4/1/03	3/31/13	City of West Sacramento (Yolo County)	2,779,642
City of Willits Road System <sup>g</sup> .....	.50	10/1/03	None	City of Willits (Mendocino County)	300,466
City of Woodland General Revenue .....	.50	7/1/00	6/30/06	City of Woodland (Yolo County)	3,347,907
Contra Costa Transportation Authority .....	.50	4/1/89	3/31/34 <sup>f</sup>	Contra Costa County	66,002,221
Fresno County Public Library .....	.125	4/1/99	3/31/13 <sup>f</sup>	Fresno County	11,850,121
Fresno County Transportation Authority .....	.50	7/1/87	6/30/07	Fresno County	48,748,409
Imperial County Local Transportation Authority .....	.50	4/1/90	3/31/10	Imperial County	8,635,211
Inyo County Rural Counties .....	.50	10/1/88	None	Inyo County	1,498,763
Los Angeles County Transportation Commission .....	.50	7/1/82	None	Los Angeles County	573,951,797
Los Angeles County Transportation Commission .....	.50	4/1/91	None	Los Angeles County	573,974,165
Madera County Transportation Authority .....	.50	10/1/90	9/30/05	Madera County	5,984,841
Mariposa County Healthcare Authority .....	.50	7/1/00	6/30/04	Mariposa County	867,569
Napa County Flood Protection Authority .....	.50	7/1/98	6/30/18	Napa County	11,740,464
Nevada County Public Library .....	.125	10/1/98	9/30/18	Nevada County	1,437,980
Orange County Local Transportation Authority .....	.50	4/1/91	3/31/11	Orange County	231,763,470
Riverside County Transportation Commission .....	.50	7/1/89	6/30/39	Riverside County	117,632,722
Sacramento Transportation Authority .....	.50	4/1/89	3/31/39 <sup>f</sup>	Sacramento County	96,090,355
San Bernardino County Transportation Authority .....	.50	4/1/90	3/31/40 <sup>f</sup>	San Bernardino County	110,351,283
San Diego County Regional Transportation Commission .....	.50	4/1/88	3/31/48 <sup>f</sup>	San Diego County	213,230,634
San Francisco County Public Finance Authority .....	.25	10/1/93	None	City and County of San Francisco	31,182,331
San Francisco County Transportation Authority .....	.50	4/1/90	None <sup>h</sup>	City and County of San Francisco	63,241,391
San Joaquin County Transportation Authority .....	.50	4/1/91	3/31/11	San Joaquin County	38,902,871
San Mateo County Transit District .....	.50	7/1/82	None	San Mateo County	54,791,163
San Mateo County Transportation Authority .....	.50	1/1/89	12/31/34 <sup>f</sup>	San Mateo County	54,785,831
Santa Barbara County Local Transportation Authority ....	.50	4/1/90	3/31/10	Santa Barbara County	27,982,381
Santa Clara County General Fund .....	.50	4/1/97	3/31/06	Santa Clara County	135,681,324
Santa Clara County Transit District .....	.50	10/1/76	None	Santa Clara County	135,880,169
Santa Cruz County Earthquake Recovery <sup>b</sup> .....	—	4/1/91	3/31/97	Santa Cruz County	2,152
Santa Cruz County Public Library .....	.25	4/1/97	3/31/13	Santa Cruz County	7,386,753
Santa Cruz Metropolitan Transit District .....	.50	1/1/79	None	Santa Cruz County	14,989,227
Solano County Public Library .....	.125	10/1/98	9/30/14	Solano County	6,366,851
Sonoma County Open Space Authority .....	.25	4/1/91	3/31/11	Sonoma County	16,589,625
Stanislaus County Library .....	.125	7/1/95	6/30/13 <sup>f</sup>	Stanislaus County	7,404,747
Town of Truckee Road Maintenance .....	.50	10/1/98	9/30/10	Town of Truckee (Nevada County)	1,503,413
Tulare County <sup>b</sup> .....	—	10/1/95	12/31/97	Tulare County	9,884
Total .....					\$3,015,938,230

- a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$37,739,000.
- b. The 1/2-percent Alameda County Transportation Authority tax expired March 31, 2002; the 1/2-percent Santa Cruz County Earthquake Recovery tax expired March 31, 1997; and the 1/2-percent Tulare County Transactions and Use tax expired December 31, 1997; but the districts continue to receive distributions for taxes incurred prior to those dates.
- c. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. For 2003-04, BART received direct distributions of \$170,566,337 and \$62,036,077 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$31,018,038; and San Francisco Municipal Railway, \$31,018,038.
- d. This tax became effective April 1, 2004, in the city of Point Arena; the city received distributions for one month during 2003-04.
- e. This tax became effective April 1, 2003, in the city of Sebastopol. The rate will increase to 1/4 percent on April 1, 2005, with no end date.
- f. This tax became effective April 1, 2003, in the city of West Sacramento. The rate will decrease to 1/4 percent on April 1, 2013, with no end date.
- g. This tax became effective October 1, 2003, in the city of Willits; the city received distributions for seven months during 2003-04.
- h. Revised.

NOTE: In addition to the districts that received distributions during 2003-04, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:

Del Norte County District, 1/2-percent, July 1, 1993, to June 30, 1998, 1998-99;  
Fresno Metropolitan Projects Authority, 1/10-percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96;  
Monterey County Public Repair and Improvement Authority, 1/2-percent, April 1, 1990, to September 30, 1992, 1992-93;  
San Benito County Council of Governments, 1/2-percent, January 1, 1989, to December 31, 1998, 1999-00;  
San Benito County General Fund Augmentation, 1/2-percent, January 1, 1994, to December 31, 1997, 1998-99;  
San Diego County Regional Justice Facility, 1/2-percent, January 1, 1989, to February 13, 1992, 1991-92;  
San Francisco Educational Finance Authority, 1/4-percent, February 1, 1992, to June 30, 1993, 1993-94;  
Santa Clara County Traffic Authority, 1/2-percent, April 1, 1985, to March 31, 1995, 2002-03;  
Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County, 1980-81.

Detail may not compute to total due to rounding.